

APPEALS CUSTOMER SATISFACTION SURVEY

As part of its ongoing evaluation of dispute resolution programs, the Office of the National Director of Appeals began a Customer Satisfaction Survey in June 1997 to collect feedback from taxpayers about the Internal Revenue Service Appeals process. The survey was completed in January 1998. Of the 6,800 taxpayers and tax practitioners who were mailed a two-page survey, 43% chose to participate.

Key elements of the survey were the taxpayers' ratings for their level of satisfaction in nine facets of the appeal process, including:

- How long it took
 - to get a case to Appeals
 - for Appeals to schedule a conference
 - to get a case through Appeals
- Correct application of the law to the facts of the case
- Appeals fairness and impartiality in resolving the case

The survey was designed to capture information about the taxpayers' knowledge and understanding of Appeals procedures. It also gathered data relating to how well the Appeals officer explained the Appeals process and the outcome of the appeal.

Some of the findings are:

- 84% of respondents would use Appeals again
- 70% satisfied (completely or somewhat) with Appeals fairness and impartiality
- 70% satisfied (completely or somewhat) with the overall Appeals process

Appeals Initiatives

Taxpayers expressed concern with how long it takes to get a case to Appeals and achieve some resolution. Also, Appeals is concerned that the satisfaction rating for the IRS explanation of the Appeals process was only about 58%. Appeals is beginning several initiatives to address some of these issues.

(more)

Later this year, in several service center programs, Appeals will test a set of simplified letters and notices informing taxpayers of adjustments. These include a customized version of Publication 5, "Appeal Rights and Preparation of Protests for Unagreed Cases." Appeals will also test the concept of putting an Appeals unit at a service center to facilitate the handling and processing of administrative appeals for docketed cases.

The IRS expects that these changes will increase the responsiveness and flexibility of its service center processes, making them more effective in dealing with taxpayers whose resolutions may need extra attention.

Background

The survey itself was undertaken as part of a larger, well-established evaluation program in Appeals where taxpayers using dispute resolution programs are encouraged to comment on the process. In 1995, Appeals identified a set of key customer service performance indicators to foster continuous improvement and provide improved customer satisfaction. These are known as **TRACES**, an acronym for: **T**imely, **R**esponsive, **A**ccurate, **C**omplete Service, **E**ducation, and **S**ustention Rate. These key factors focus on providing better products and services, that is, reducing the time to complete a case, providing prompt hearings for taxpayers and making settlements that are fair, impartial, and technically/procedurally correct. The survey was undertaken as part of the focus on **E**ducation—to measure our customers' understanding of our processes, and to increase our own understanding of their needs.

Future Customer Surveys

Earlier this year, the IRS announced a new series of upcoming surveys, in which taxpayers who have dealt with the IRS will be asked to complete questionnaires to rate the service they received. A private contractor is conducting these customer satisfaction surveys of all IRS functions, beginning in April 1998. In that announcement, the IRS stated, "For the first time, we're looking at specific services through our customers' eyes." Appeals has endeavored to adopt this focus since 1995 with its **TRACES** measures noted above. Appeals will use results from these new taxpayer surveys, along with those from the 1997 survey, to improve its process, make it more customer friendly and achieve a high quality product by striving for continuous improvement and customer satisfaction.

X X X